

# FYE 2009 Review - Balance Sheet

School District: Augusta Independent  
 Audit Firm Name: Bertke & Sparks, Inc.  
 Date: 1/28/2010  
 1st Audit Reviewer: LaTonya Bell  
 2nd Audit Reviewer:

Date Generated: January 29, 2010 4:15:35 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (10)						
Fund 1 - Total Assets	655,659.42	822,516.87	-166,857.45	822,517.00	-0.13	
Fund 1 - Total Liabilities	19,205.19	170,584.70	-151,379.51	170,246.00	338.70	
Fund 1 - Reserve for Enc. Prior Year – 8755	1,232.83	1,232.83	0.00	0.00	1,232.83	
Fund 1 - Reserve for Sick Leave – 8762	6,044.71	6,044.71	0.00	6,045.00	-0.29	
Fund 1 - Reserved – 875X and 876X, not 8755 or 8762	-338.83	-338.83	0.00	0.00	-338.83	
Fund 1 - Unreserved – 8770	629,515.52	644,993.46	-15,477.94	646,226.00	-1,232.54	
Fund 1 - Fund Balance – Net	636,454.23	651,932.17	-15,477.94	652,271.00	-338.83	
Fund 1 - Total Liabilities and Fund Balance	655,659.42	822,516.87	-166,857.45	822,517.00	-0.13	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Sick Leave						
Fund 1 - Current Portion of Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Noncurrent Portion of Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
Fund 1 - Total Accumulated Sick Leave	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (20)						
Fund 2 - Total Assets	4,822.70	4,822.70	0.00	4,823.00	-0.30	
Fund 2 - Total Liabilities	4,822.70	4,822.70	0.00	4,823.00	-0.30	
Fund 2 - Reserved Fund Balance	1,046.24	1,046.24	0.00	0.00	1,046.24	
Fund 2 - Unreserved Fund Balance	-1,046.24	-1,046.24	0.00	0.00	-1,046.24	
Fund 2 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 2 - Total Liabilities and Fund Balance	4,822.70	4,822.70	0.00	4,823.00	-0.30	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (31)						
Fund 310 - Total Assets	431.53	431.53	0.00	432.00	-0.47	
Fund 310 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 310 - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 310 - Unreserved Fund Balance	431.53	431.53	0.00	432.00	-0.47	
Fund 310 - Fund Balance – Net	431.53	431.53	0.00	432.00	-0.47	
Fund 310 - Total Liabilities and Fund Balance	431.53	431.53	0.00	432.00	-0.47	

Office of District Support Services  
 15th Floor Capital Plaza Tower  
 500 Mero Street  
 Frankfort, KY 40601



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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (32)						
Fund 320 - Total Assets	16,827.33	16,827.33	0.00	16,827.00	0.33	
Fund 320 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 320 - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 320 - Unreserved Fund Balance	16,827.33	16,827.33	0.00	16,827.00	0.33	
Fund 320 - Fund Balance – Net	16,827.33	16,827.33	0.00	16,827.00	0.33	
Fund 320 - Total Liabilities and Fund Balance	16,827.33	16,827.33	0.00	16,827.00	0.33	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (36)						
Fund 360 - Total Assets	30,385.99	30,385.99	0.00	30,386.00	-0.01	
Fund 360 - Total Liabilities	0.00	9,174.95	-9,174.95	9,175.00	-0.05	
Fund 360 - Reserved Fund Balance	2,576,381.83	2,576,381.83	0.00	21,211.00	2,555,170.83	
Fund 360 - Unreserved Fund Balance	-2,545,995.84	-2,555,170.79	9,174.95	0.00	-2,555,170.79	
Fund 360 - Fund Balance – Net	30,385.99	21,211.04	9,174.95	21,211.00	0.04	
Fund 360 - Total Liabilities and Fund Balance	30,385.99	30,385.99	0.00	30,386.00	-0.01	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 (Debt Service) (40)						
Fund 400 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 (Debt Service SFCC) (41)						
Fund 410 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 410 - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Assets - Governmental Funds	708,126.97	874,984.42	-166,857.45	874,985.00	-0.58	
Total Liabilities - Governmental Funds	24,027.89	184,582.35	-160,554.46	184,244.00	338.35	
Reserved Fund Balance - Governmental Funds	2,584,366.78	2,584,366.78	0.00	27,256.00	2,557,110.78	
Unreserved Fund Balance - Governmental Funds	-1,900,267.70	-1,893,964.71	-6,302.99	663,485.00	-2,557,449.71	
Fund Balance – Net - Governmental Funds	684,099.08	690,402.07	-6,302.99	690,741.00	-338.93	
Total Liabilities and Fund Balance - Governmental Funds	708,126.97	874,984.42	-166,857.45	874,985.00	-0.58	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 (Food Service) (51)						
Fund 51 - Total Current Assets	32,017.52	30,582.44	1,435.08	30,583.00	-0.56	
Fund 51 - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 51 - Total Assets	32,017.52	30,582.44	1,435.08	30,583.00	-0.56	
Fund 51 - Total Liabilities	2,437.53	2,437.53	0.00	2,438.00	-0.47	
Fund 51 - Net Assets	29,579.99	28,144.91	1,435.08	28,145.00	-0.09	
Fund 51 - Total Liabilities and Net Assets	32,017.52	30,582.44	1,435.08	30,583.00	-0.56	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 81 (Food Service) (81)						
Fund 81 - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 81 - Total Non-current Assets	162,639.66	161,321.58	1,318.08	161,322.00	-0.42	
Fund 81 - Total Assets	162,639.66	161,321.58	1,318.08	161,322.00	-0.42	
Fund 81 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 81 - Net Assets	161,321.58	161,321.58	0.00	161,322.00	-0.42	
Fund 81 - Total Liabilities and Net Assets	161,321.58	161,321.58	0.00	161,322.00	-0.42	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Food Service (Funds 51 and 81 combined)						
Fund 51 and 81 - Total Current Assets	32,017.52	30,582.44	1,435.08	30,583.00	-0.56	
Fund 51 and 81 - Total Non-current Assets	162,639.66	161,321.58	1,318.08	161,322.00	-0.42	
Fund 51 and 81 - Total Assets	194,657.18	191,904.02	2,753.16	191,905.00	-0.98	
Fund 51 and 81 - Total Liabilities	2,437.53	2,437.53	0.00	2,438.00	-0.47	
Fund 51 and 81 - Net Assets	192,219.65	189,466.49	2,753.16	189,467.00	-0.51	
Fund 51 and 81 - Total Liabilities and Net Assets	194,657.18	191,904.02	2,753.16	191,905.00	-0.98	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 52 (Day Care Operations) (52)						
Fund 52 - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 52 - Total Liabilities and Net Assets	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 54 (Adult Education Operations) (54)						
Fund 54 - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 54 - Total Liabilities and Net Assets	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 5X (Other Proprietary Operations) (5X)						
Fund 5X - Total Current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Non-current Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Net Assets	0.00	0.00	0.00	0.00	0.00	
Fund 5X - Total Liabilities and Net Assets	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Current Assets - Proprietary Funds	32,017.52	30,582.44	1,435.08	30,583.00	-0.56	
Total Non-current Assets - Proprietary Funds	162,639.66	161,321.58	1,318.08	161,322.00	-0.42	
Total Assets - Proprietary Funds	194,657.18	191,904.02	2,753.16	191,905.00	-0.98	
Total Liabilities - Proprietary Funds	2,437.53	2,437.53	0.00	2,438.00	-0.47	
Net Assets - Proprietary Funds	192,219.65	189,466.49	2,753.16	189,467.00	-0.51	
Total Liabilities and Net Assets - Proprietary Funds	194,657.18	191,904.02	2,753.16	191,905.00	-0.98	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 6X (Fiscal Agent Funds) (6X)						
Fund 6X - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 6X - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 7XXX (Trust and Agency Funds) (7XXX)						
Fund 7XXX - Total Assets	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Total Liabilities	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Reserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Unreserved Fund Balance	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
Fund 7XXX - Total Liabilities and Fund Balance	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Assets - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Liabilities - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Reserved Fund Balance - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Unreserved Fund Balance - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Fund Balance – Net - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Liabilities and Fund Balance - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 8 (Government Assets)						
Fund 8 - Fund Balance – Net	2,738,360.08	5,367,474.52	-2,629,114.44	5,367,474.00	0.52	Refer to audit report page 27
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 81 (Food Service Assets)						
Fund 81 - Fund Balance – Net	162,639.66	161,321.58	1,318.08	161,322.00	-0.42	Refer to audit report page 15 and 27
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 82 (Day Care Assets)						
Fund 82 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 84 (Adult Education Assets)						
Fund 84 - Fund Balance – Net	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 8X (Other Proprietary Fund Assets)						
Fund 8X - Fund Balance – Net	162,639.66	161,321.58	1,318.08	0.00	161,321.58	Program Error: Amount should be zero

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Capital Assets					
Total Capital Assets - Fund Balance – Net	3,063,639.40	5,690,117.68	-2,626,478.28	5,528,796.00	161,321.68 See above